

**INSTRUCTIONS  
FOR COMPILING  
FINANCIAL REPORT FORM  
SCHEDULES  
FOR MUNICIPALITIES WITH A  
POPULATION OF 25,000 OR MORE  
FORM B**

Wisconsin Department of Revenue  
Division of State and Local Finance  
Bureau of Local Financial Assistance  
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## FILING REQUIREMENTS AND DUE DATES

These schedules are due May 1 and are to be accompanied by an audit opinion as to whether the information submitted on the schedules is fairly stated in all material respects in relation to the financial report's audited financial statements taken as a whole.

If the timing is such that the municipality cannot file **audited** schedules by May 1st or May 15th with an extension, it will be required to file unaudited schedules at that time. In that case, the municipality will have to submit the audited schedules, along with its audited financial statements, by July 31.

The audited financial statements required by Administrative Rule Tax 16 must contain:

1. Table of contents.
2. Auditor's report (opinion).
3. The general purpose financial statements.
4. Combining statements by fund type for all fund types for which more than one fund is reported.
5. Auditor's opinion on the Financial Report Form B.

If the financial report or the audited financial statements are not filed by the due dates, your highway aids will be reduced by the amounts provided for in Section 86.303(5)(e) and/or Section 86.303(5)(h) Stats.

Rule Tax 16.04(2) requires municipalities to prepare the required schedules on the forms provided by the Department of Revenue and in accordance with instructions issued by the department. Local governments may elect to submit the required schedules on their own form so long as those forms meet the specifications established by the department. Local governments electing to submit their own forms shall submit an example of their forms for review and approval by the department prior to December 31 of the year for which the schedules are to be prepared. Any schedules or amended schedules that are filed on forms that have not received prior approval will not be accepted and the municipality may face late filing penalties.

# OVERVIEW OF SCHEDULES

The municipal schedules are designed to provide certain detailed information supporting the general purpose financial statements and are required by the Department of Revenue for administration of local aid programs and other reporting purposes.

Both the schedules and the general purpose financial statements are organized on the generally accepted accounting principles (GAAP)-based reporting system.

It is intended that municipalities report activities in the schedules in the same fund types that they are reported on in the general purpose financial statements. For example, if the municipality operates an airport and accounts for it as part of the general fund, then airport revenues and expenditures should be included in the Schedule of Revenues and Expenditures – All Governmental Fund Types schedule. If, however, the municipality operates an airport and treats it as an enterprise, the airport revenues and expenses should be included in Schedule of Revenues and Expenses – All Proprietary Fund Types schedule.

The main schedules are:

- *Schedule of Revenues and Expenditures – All Governmental Fund Types and Expendable Trust Funds*
- *Schedule of Revenues and Expenses – All Proprietary Fund Types and Similar Trust Funds*
- *Schedule of Specified Receipt, Disbursement, and Other Data*
- *Schedule of Indebtedness*

## **Schedule of Revenues and Expenditures – All Governmental Fund Types and Expendable Trust Funds**

Governmental funds are those types of funds through which most governmental functions are typically financed. Revenues and expenditures of governmental funds are recognized using the modified accrual basis of accounting.

Governmental fund types are as follows:

### **General Fund**

The general fund is used to account for all financial resources except those to be accounted for in another fund. The general fund is usually the largest and most important fund, and most of the municipality's programs are financed wholly or partially through it.

### **Special Revenue Funds**

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted for specified purposes or activities, other than revenue sources that are restricted for the acquisition and/or construction of fixed (capital) assets. The use of these funds will vary from municipality to municipality depending upon local ordinances and the source of revenues and purpose of expenditures.

### **Debt Service Funds**

Debt service funds are maintained to account for all resources which are being accumulated to retire a municipality's general long-term debt. A debt service fund is not used for debt of proprietary funds when the debt will be repaid from the revenues of the individual proprietary fund. Such debt is accounted for in the applicable proprietary fund.

### **Capital Project Funds**

Resources externally restricted to the purchase or construction of major capital facilities, which are not financed by proprietary funds, are accounted for in capital project funds. Capital project funds are established when projects are financed wholly, or in part, with borrowed money, intergovernmental revenues, private donations, or when they are legally mandated.

### **Expendable Trust Funds**

Expendable trust funds are those whose principal and income may be expended in the course of their designated operations. Expendable trust funds may also be used to account for endowments whose principal may be expended in the course of their designated operations.

Expendable trust funds are accounted for in essentially the same manner as governmental funds, and revenues and expenditures of expendable trust funds are to be reported in the same schedule as the governmental funds.

## **Schedule of Revenues and Expenses – All Proprietary Fund Types and Similar Trust Funds**

Proprietary funds are used to account for those municipal operations which are similar to those found in the private sector. Measurement focus is on determination of net income, financial position, and changes in financial position.

Revenues and expenses of proprietary funds are recognized using the accrual basis of accounting.

Proprietary fund types are as follows:

### **Enterprise Funds**

Enterprise funds are used to account for a municipality's activities and organizations such as water and sewer utilities. Enterprise funds are used when the governing board has decided that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis will be financed or recovered primarily through user charges or that the determination of net income is an appropriate way to manage an activity.

### **Internal Service Funds**

Internal service funds are used to account for services performed by a department or agency of a municipality for other departments or agencies of the municipality, or for departments or agencies of other governments. Charges are based on the cost of the services provided. Internal service funds are frequently used for central garages and motor pools, data processing, central duplicating or print shops, central purchasing, and stores departments.

### **Nonexpendable Trust Funds**

Nonexpendable trust funds are those whose principal must be preserved intact, and are used to account for gifts and endowments which were provided with the stipulation that principal be preserved intact and income thereon be expended for the purposes specified by the donor.

Nonexpendable trust funds and pension trust funds are accounted for in essentially the same manner as proprietary funds, and revenues and expenses of the nonexpendable trust funds and pension trust funds are to be reported in the same schedule as the proprietary funds.

## **RELATIONSHIP OF SUPPLEMENTAL SCHEDULES TO AUDITED FINANCIAL STATEMENTS**

Although revenues and expenditures/expenses may be classified differently on the schedules than on the general purpose financial statements in the audit report, the results of operations for the year must agree as follows:

### **Governmental Fund Types and Expendable Trust Funds**

Line 137-60000 on the bottom of page 8 of the schedules; "Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses" – must be equal to – "Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses" as shown on the Combined Statement of Revenues, Expenditures, and

Changes in Fund Balances – All Governmental Fund Types and Expendable Trust Funds in the general purpose financial statements of the audit report.

### **Proprietary Fund Types and Similar Trust Funds**

Line 225-62000 on the bottom of page 12 of the schedules; "Net Income (Loss)" – must be equal to – the line "Net Income (or Loss)" as shown on the Combined Statement of Revenues, Expenses, and Changes in Retained Earnings (or Equity) in the general purpose financial statements of the audit report.

## GENERAL COMMENTS

All entries in these schedules should be shown in dollar amounts. In other words, omit the cents by rounding to the nearest whole dollar.

When completing the schedules, remember that the data submitted is used in the state shared revenue, highway aid, and Payments for Municipal Services (PMS) formulas. Therefore, netting of operating revenues against expenditures or omission of activities may affect your municipality adversely in the formulas.

The basis of accounting used on the schedules should follow the basis of accounting used in the general purpose financial statements in the audit report.

The line numbers used in these schedules correspond to accounts in the uniform chart of accounts developed in 1985 by the Wisconsin Department of Revenue.

## CAPITAL OUTLAY

A capital outlay expenditure has the following characteristics:

1. It results in the acquisition of, or addition to, fixed assets.
2. The expenditure does not recur annually.
3. It is presumed to benefit the present and future fiscal periods, i.e., whatever is purchased will last longer than one year.

The reporting of capital outlay expenditures in the schedules is to be handled as follows:

### **In the Governmental Fund Types and Expendable Trust Funds**

Capital outlay expenditures may be reported in one of two ways:

1. The capital outlay expenditures may be reported with operation and maintenance expenditures, i.e., the purchase of police squad cars would be reported with other law enforcement expenditures at line 120-52100.

2. The capital outlay section is provided for those municipalities that report capital expenditures separately. Use of the capital outlay section may be more convenient for those municipalities that have a number of capital projects expenditures, or that do not have capital outlay expenditures of the general fund included with operating and maintenance expenditures on a departmental basis. Under this method of reporting, the purchase of police squad cars would be reported at line 130-57210 – Capital Outlay-Public Safety – Law Enforcement Outlay.

### **In the Proprietary Fund Types and Similar Trust Funds**

Capital outlay expenditures normally are treated as additions to fixed assets on the balance sheet and would not appear on the schedules.

# DEFINITIONS OF GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS REVENUES AND EXPENDITURES

The major classifications used in the Schedule of Revenues and Expenditures – All Governmental Fund Types and Expendable Trust Funds are as follows:

<b><u>Revenues and Other Financing Sources</u></b>	<b><u>Expenditures and Other Financing Uses</u></b>
Taxes	General Government
Special Assessments	Public Safety
Intergovernmental Revenues	Public Works
Licenses and Permits	Health and Human Services
Fines, Forfeits, and Penalties	Culture, Recreation, and Education
Public Charges for Services	Conservation and Development
Intergovernmental Charges for Services	Capital Outlay
Miscellaneous Revenues	Debt Service
Other Financing Sources	Other Financing Uses

Definitions for individual lines appearing in this schedule are as follows:

## REVENUES

### Taxes

This category includes monies raised by ad valorem tax, occupational tax, sales and use tax, interest and penalties on delinquent taxes, and payments in lieu of taxes.

**100-41110 - General Property Taxes** This entry includes the taxes levied on real and personal property for municipal purposes. The amount to be included here is the portion credited to the governmental fund types and recognized as revenue in the current year in accordance with NCGA Interpretation 3. General property taxes credited to the proprietary fund types should be included at line 213-41110 in the proprietary fund schedule. Cities of the first class must reduce this amount by any amounts levied for school debt retirement.

The general property taxes **levied** for local purposes should be reported on line 300-71110 on page 13 of this report. See Lines D1, D4 through D7, G5, J and K of the Statement of Taxes.

**100-41120 - Tax Increments** This entry is the amount of the tax levy on the increase in value of property within a tax increment district which is recognized as revenue in the audited financial statements. T.I.D. levy credited to the proprietary fund types should be included at line 213-41120 in the proprietary fund schedules. See Line D2 of the Statement of Taxes.

**100-41130 - Occupational Taxes** This entry includes the local share of occupational tax per the settlement with the county in February, plus delinquent collections during the year.

**100-41140 - Mobile Home Fees** This entry includes the retained portion of the monthly or quarterly fees collected from mobile home owners or mobile home court owners in accordance with sec. 66.0435, Stats.

**100-41170 - Motor Vehicle Taxes** This entry includes motor vehicle registration fees collected by municipalities in accordance with sec. 341.35, Stats.

**100-41210 - Public Accommodation Taxes** This entry is the gross taxes collected from motels and hotels. Public accommodation taxes credited to the proprietary fund types should be included at line 213-41210 in the proprietary fund schedule. The gross amount of Public Accommodation Tax must be reported here with an offsetting expenditure for the portion shared with others.

**100-41222 - Retailers' Discount (Retained)** This entry includes the portion of state sales tax collections retained by the municipality as payment for collection.

**100-41240 - Race Track Admissions Tax** This entry includes your municipality's share of the race track admissions distributed per s. 562.08(2) of Wis. Stats.

**100-41310 - In Lieu of Taxes from Regulated Municipally-Owned Utilities** This entry includes the amount accrued from municipally-owned utilities for tax equivalents computed in accordance with provisions established by the Public Service Commission or other authority.

**100-41320 - In Lieu of Taxes from Other Tax Exempt Entities** This entry includes payments in lieu of taxes received from tax exempt organizations other than regulated municipally-owned utilities.

**100-41800 - Interest and Penalties on Taxes** This entry includes interest and penalties collected on delinquent property taxes. Cities which retain the tax rolls through July will include interest collections on delinquent real estate taxes at this line. In counties using the monthly settlement method, the interest received from the county will also be included at this line.

**100-41900 - Other Taxes (Identify)** This entry includes all other taxes not provided for in the lines above. Include amounts levied for school debt retirement (cities of the first class only).

**101-41000 - Total Taxes** Sum of lines 100-41110 through 100-41900.

### Special Assessments

This category includes special assessments legally authorized by sec. 66.0703, Stats., such as streets, sidewalks, curbs and gutters, storm sewers, sanitary sewers and laterals, and water mains and laterals, which are paid for wholly or partially from special assessments levied against the benefited properties.

**102-42000 - Total Special Assessments** This entry includes special assessments that are levied for the governmental fund types in the “for the municipality” and “enterprise/utility” columns of Section H of the Statement of Taxes. This entry also includes the special assessments for the municipality and enterprise/utility that are collected by the governmental fund types prior to being entered in the tax roll. Special assessments collected directly or paid directly to a proprietary fund type and credited to a proprietary fund type accounts receivable would be reported at line 300-74000.

Note: Interest on special assessments must be entered at line 113-48130. Interest earned on investment of idle cash attributable to the special assessment fund must be entered at line 113-48110. The interest on special assessments credited directly to an enterprise fund would appear at line 215-48110.

### Intergovernmental Revenues

This category includes revenues derived from other governments because of state or federal aid formulas; applied-for grants; and state, federal, and other local government aids. Grants and aids for activities operated as an enterprise fund should be included in the proprietary fund types. Federal aids paid to your municipality through the state are state aids for this report.

**103-43211 - Federal Grants - Law Enforcement** This entry includes direct law enforcement grants and aids from the federal government for such programs as law enforcement training, white collar crime programs, and other police and detention activities. This is a deductible revenue for highway-related costs.

**103-43212 - Federal Grants - Fire** This entry includes direct grants and aids from the federal government for activities related to fire prevention and protection.

**103-43213 - Federal Grants - Ambulance** This entry includes all direct grants and aids from the federal government related to ambulance activities.

**103-43219 - Federal Grants - Other Public Safety** This entry includes all direct grants and aids from the federal government for public safety purposes not included in the lines above.

**103-43221 - Federal Grants - Highway** This entry includes federal grants-in-aid for highways paid directly to the municipality by federal agencies. This is a deductible revenue for highway-related costs.

**103-43227 - Federal Grants - Other Transportation** This entry includes direct federal transportation grants and aids such as airport development, mass transit, and elderly and handicapped transit equipment.

**103-43231 - Federal Grants - Solid Waste Disposal** This entry includes all direct grants and aids from the federal government relating to construction or operation of a solid waste disposal facility.

**103-43239 - Federal Grants - Other Sanitation** This entry includes direct federal grants and aids for all sanitation purposes other than solid waste disposal.

**103-43240 - Federal Grants - Health** This entry includes the direct grants and aids from the federal government for general and mental health purposes.

**103-43250 - Federal Grants - Human Services** This entry includes the direct grants and aids from the federal government for human services programs such as welfare, day care, etc.

**103-43261 - Federal Grants - Culture and Recreation** This entry includes the direct grants and aids from the federal government for cultural and recreation programs.

**103-43271 - Federal Grants - Housing/Economic Assistance** This entry includes direct grants and aids from the federal government for public housing and for community development projects.

**103-43300 - Federal Grants - Other Federal Payments** This entry includes all other direct federal grants and aids.

**103-43410 - State Shared Revenues** This entry includes the checks received from the state for shared revenue and expenditure restraint program in July and November.

**103-43420 - State Fire Insurance Tax** This entry is for the payment received from the state for fire insurance dues.

**103-43430 - Other State Shared Taxes** This entry includes payments from the state for terminal tax and mining tax. Include Exempt Computer Aid.

**103-43510 - State Grants - General Government** This entry includes state aids for employee retirement, indigent defendant, payments for public services, planning and judicial aids.

**103-43521 - State Grants - Law Enforcement Improvement** This entry includes state aids for officer training, radar and other equipment, and studies to improve police effectiveness. This is a deductible revenue for highway-related costs.

**103-43522 - State Grants - Water Patrol** This entry includes payments from the state for police patrols on lakes and rivers. This is a deductible revenue for highway-related costs.



**103-43523 - State Grants - Other Law Enforcement** This entry includes state aids for items such as highway safety, alcohol safety, alcohol awareness, traffic safety school, spear fishing enforcement, and snowmobile law enforcement. This is a deductible revenue for highway-related costs.

**103-43528 - State Grants - Emergency Government** This entry includes state grants for civil preparedness, emergency government planning aids, civil defense, "911" emergency telephone, and disaster assistance other than flood damage to roads which must be included at line 103-43532.

**103-43529 - State Grants - Other Public Safety** This entry includes payments from the state for public safety purposes, such as first response, Ambulance Funding Assistance Grants and Fire School Reimbursement Aid, not covered by the lines listed above.

**103-43531 - State Grants - General Transportation Aid** This entry includes state transportation aids received during the calendar year as provided per sec. 86.30, Stats.

**103-43532 - State Grants - Transportation Flood Damage** This entry includes state aids for flood damage on roads. This is a deductible revenue for highway-related costs.

**103-43533 - State Grants - Other Highway** This entry includes state highway aids for items such as connecting highways, lift bridges, road project aids, and community block grants used for eligible road costs. Only 60% of all grants and aids received for storm sewer construction should be reported at this account. The remaining 40% of ineligible storm sewer construction should be reported at line 103-43537. This is a deductible revenue for highway-related costs.

**103-43534 - Local Road Improvement Program (LRIP)** This entry will include the state reimbursement (match) paid by the state. The purpose of the Local Road Improvement Program is to provide state financial assistance for up to 50% of the costs for improvement projects on any road under local jurisdiction. LRIP includes separate categories for town roads (TRIP) and municipal streets (MSIP). Expenditures on LRIP projects should be reported on the current line codes just like any other road projects. This is a deductible revenue for highway-related costs.

**103-43537 - State Grants - Other Transportation** This entry includes state aids for mass transit, airports, docks and harbors, railroads, bicycle trails, and other transportation purposes.

**103-43545 - State - Recycling** This entry includes the grants received from the Department of Natural Resources for establishing or enhancing recycling programs.

**103-43549 - State Grants - Other Sanitation** This entry includes state grants and aids for items such as solid waste management, wastewater grants, sanitation grants, landfill closure grants, and private sewer grants.

**103-43550 - State Grants - Health** This entry includes state grants and aids for health-related programs such as home nursing, preventative health services, maternal and child health services, and medical assistance programs.

**103-43560 - State Grants - Human Services** This entry includes state grants and aids for general relief, domestic abuse, senior citizen, and other social services programs.

**103-43571 - State Grants - Culture and Recreation** This entry includes state grants and aids for library systems, museums, fairs and exhibits, and snowmobile trail signs, snowmobile trail areas, ATV trail aids and motorcycle recreation aid.

**103-43581 - State Grants - Housing/Economic Assistance** This entry includes state aids for public housing and for community development projects, such as job training and other economic assistance programs.

**103-43610 - State Payments for Municipal Services** This entry includes payments from the state to municipalities with state facilities for police protection, fire protection, ambulance services, garbage collection and disposal services, and recycling.

**103-43690 - Other State Payments (Identify)** This entry will include other intergovernmental payments from the state which are not provided for in the lines above. List each aid and the amount.

**103-43710 - Grants from Local Governments - Highway and Bridges** This entry includes aid or advances from other local governments (towns, cities, villages, counties) for construction and maintenance of highways and bridges. This is a deductible revenue for highway-related costs.

**103-43790 - Other Local Government Grants (Identify)** This entry is for local government aids other than those for highway purposes. This includes library, parks, and solid waste management aids. List each aid and the amount.

**104-43000 - Total Intergovernmental Revenues** Sum of lines 103-43100 through 103-43790.

## **Licenses and Permits**

This category includes monies received from individuals for the privilege to do certain things or engage in certain businesses usually regulated by ordinances.

**105-44100 - Business and Occupational Licenses** This entry includes revenues from licenses and permits for businesses and occupations which must be licensed before doing business within the municipality. These licenses and permits include liquor and malt beverage, cigarette, soda pop, bartender, peddler, mobile home court, cable television licenses and franchise fees, taxi, auction, going out of business, transient merchant, junk dealer, and theater.

Note: Liquor and malt beverage publication fees are to be included at line 109-46100.

**105-44200 - Nonbusiness Licenses** This entry includes license fees for occupational drivers license (municipal share), bicycles, cats, dogs (including the dog license refund from the county), and any other license issued for purposes other than for operating a business, for an occupation or for construction.

**105-44300 - Building Permits and Inspection Fees** This entry includes permit fees required for construction or remodeling of property and fees for the inspection of buildings; including building, electrical, plumbing, heating and air conditioning, street opening, etc.

**105-44400 - Zoning Permits and Fees** This entry includes revenues from licenses, fees, and permits that are required in order to enforce the municipality's zoning ordinances.

**105-44900 - Other Regulatory Permits and Fees (Identify)** This entry includes all regulatory fees and permits not provided for in the lines above, such as parking permits. List each permit or fee and the amount. Include impact fees.

**106-44000 Total Licenses and Permits** Sum of lines 105-44100 through 105-44900.

### **Fines, Forfeits, and Penalties**

This category includes monies received from individuals as penalties for violating certain laws or ordinances, for failing to perform contractual obligations, and awards for damages.

**107-45100 - Law and Ordinance Violations** This entry includes collections of penalties imposed for violation of municipal ordinances including bail for violation of a municipal ordinance which is forfeited upon nonappearance before a court at the time fixed for hearing of the case. Parking violations which are forfeited without court action are also included here.

**107-45210 - Contract Forfeitures** This entry includes forfeitures by contractors for failure to perform contractual obligations.

**107-45221 - Judgments and Damages Awards for Law Enforcement Equipment and Property** This entry includes monies awarded to the municipality as the result of a court decision or settlement for damages to law enforcement property and equipment. This is a deductible revenue for highway-related costs.

**107-45222 - Judgments and Damages Awards for Highway Equipment and Property** This entry includes monies awarded to the municipality as a result of a court decision or settlement for damages to highway property and equipment. This is a deductible revenue for highway-related costs.

**107-45223 - Judgments and Damages for Other Equipment and Property** This entry includes monies awarded to the municipality as a result of a court decision or settlement for damages to property and equipment that are not highway or police-related.

**108-45000 - Total Fines, Forfeitures, and Penalties** Sum of lines 107-45100 through 107-45223.

### **Public Charges for Services**

This category includes revenues received from individuals, organizations, third party providers, and businesses for services rendered and/or sale of goods by the governmental fund types and expendable trust funds. Some of the common revenues in this section include general government fees, ambulance fees, snow removal, gravel sales, mass transit fees, library fees, etc. This category also includes amounts charged back in Section H of the Statement of Taxes. Do not include refunds or reimbursements of expenditures. See line 113-48900. Do not include impact fees.

Note: Those municipalities which account for ambulances, sewage service, solid waste disposal sites, auditoriums, mass transit systems, etc., as enterprises should report those revenues in the proprietary fund types schedule.

**109-46100 - General Government** This entry includes fees and charges for services rendered by departments whose function is considered general government such as clerk, treasurer, and attorney. Also included in this entry are liquor license publication fees.

**109-46210 - Law Enforcement Fees** This entry includes charges for photocopies of accident reports, special duty, and sale of confiscated materials at police auctions. This is a deductible revenue for highway-related costs.

**109-46220 - Fire Protection Fees** This entry includes direct charges to individuals for fire calls, fire inspections, fire signs along the highway, and miscellaneous fire services such as recharging fire extinguishers. Revenues from public authorities such as other local governments should **not** be included here. They are considered as intergovernmental charges for services and should be included at line 111-47323.

**109-46230 - Ambulance Fees** This entry includes revenues from individuals for use of the municipal ambulance service. Revenues from public authorities such as other local governments should **not** be included here. They are considered as intergovernmental charges for services and should be included at line 111-47324.

**109-46290 - Other Public Safety Fees** This entry includes all public safety-related revenues from individuals not included above.

**109-46310 - Highway (and Street) Maintenance and Construction** This entry includes monies received from sale of salt, sand, gravel, shale, blacktopping, culverts, and other miscellaneous highway materials to individuals; revenues from developers or individuals for construction or reconstruction of roads, including curb and gutters; revenues for repair or replacement of curb or gutter; revenues for storm sewer maintenance; snowplowing driveways and parking lots, grading, ditching, and thawing culverts; and equipment rental. This is a deductible revenue for highway-related costs.

**109-46321 - Street (Highway) Lighting** This entry includes revenues for installation, repair, and replacement of street lighting including amounts charged back to property owners as special charges on the tax roll. This is a deductible revenue for highway-related costs.

**109-46322 - Sidewalks (Replacement with Street Reconstruction)** This entry includes revenue for replacement of sidewalks when the street is reconstructed. This is a deductible revenue for highway-related costs.

**109-46323 - Sidewalks - New Construction or Replacement Without Street Construction** This entry includes revenue for replacement or new construction of sidewalks not associated with street construction.

**109-46324 - Storm Sewers** This entry includes revenues from individuals for storm sewer construction. This is deductible revenue for highway-related costs.

**Note:** In cases where the storm sewer system is operated as an enterprise fund, the activities should be reported in the proprietary fund types schedule.

**109-46330 - Parking** This entry includes revenues from public parking lots, ramps, and meters such as weekly or monthly user fees, meter revenues, and other parking revenues.

**109-46340 - Airport** This entry includes revenues such as landing fees, fuel sales, parking fees, airport concession fees, hangar rental, and freight storage fees resulting from the operation of a municipal airport.

**109-46350 - Mass Transit** This entry includes revenues from passenger fees, charter services and contracts resulting from the operation of a mass transit system.

**109-46370 - Docks and Harbors** This entry includes revenues from freight and passenger fees, docking fees, and storage fees resulting from the operation of commercial docks and harbors.

**109-46399 - Other Transportation** This entry includes revenues from the operation of other transportation facilities not provided for in the lines above.

**109-46410 - Sewage Service** This entry includes sewer user fees from residential, commercial and industrial properties, forfeited discounts, and other revenues when the municipality operates the sewer activity as a department instead of an enterprise.

Revenues from public authorities such as other local governments should not be included here. They are considered as Intergovernmental Charges for Services and should be included at line 111-47341.

**109-46420 - Refuse and Garbage Collection** This entry includes user fees for collecting garbage and refuse.

**109-46431 - Solid Waste Disposal** This entry includes revenues such as private use fees for disposing of waste materials.

**109-46435 - Recycling** This entry includes revenues such as private use fees for collection, processing, or transportation of recyclable materials, or the prorated recycling portion of all-inclusive solid waste disposal fees. This entry includes sales of stickers, tags, bags, or containers for recycling, or any other fee charged to the public on the basis of use. Do not include sale of recyclables at this entry. See line 113-48307.

**109-46440 - Weed and Nuisance Control** This entry includes revenues from cutting noxious weeds and controlling other nuisances on private property.

**109-46490 - Sanitation Services (Other)** This entry includes revenues from providing sanitation services which are not provided for in the lines above.

**109-46540 - Cemetery** This entry includes revenues from lot sales, grave openings, and lot maintenance.

**109-46590 - Other Health Services** This entry includes revenues from providing health services such as vital statistics, immunization, health clinics, health officer fees, health inspections, and humane shelters.

**109-46600 - Human Services** This entry includes revenues from various human services activities such as senior citizen program meal donations and relief repayments from individuals.

**109-46710 - Library** This entry includes such revenues as fines for lost, damaged, or overdue books, special request fees, video rental, and other library user fees from individuals.

**109-46720 - Park** This entry includes revenues from rental fees, admissions, camping fees, concessions, etc.

**109-46731 - Museum** This entry includes daily admissions, concession sales, and other fees in cases where a museum or historical site are accounted for in the governmental fund types.

**109-46732 - Zoo** This entry includes admissions, parking fees, concession sales, and other fees in cases where the zoological parks are accounted for in the governmental fund types.

**109-46741 - Fairs, Exhibits, and Celebrations** This entry includes revenues, such as admissions, entry fees, shelter rentals, concession earnings, and parking fees in cases where these activities are accounted for in the governmental fund types.

**109-46742 - Auditorium, Convention, or Civic Center (Theater)** This entry includes such revenues as user rentals, admissions, and concession earnings in cases where these facilities are accounted for in the governmental fund types.

**109-46743 - Community Center** This entry includes revenues from locker fees, vending machine revenues, and other community center user fees.

**109-46750 - Other Culture and Recreation** This entry includes the fees charged to the public for the use of municipally-operated cultural and recreational facilities, and programs not provided for in the lines above.

**109-46810 - Forest** This entry includes revenues from municipal forest programs including sale of firewood, pulp and logs, rental of tree planting equipment, sale of seedling trees, and tree inspection fees.

**109-46820 - Other Conservation** This entry includes revenues such as agricultural lime sales, soil testing, watershed and other erosion control projects, pesticide control training, and agricultural land preservation fees; revenues from operation of youth camps, air pollution control projects, etc.

**109-46830 - Public Housing** This entry includes rents and other revenues from operation of public housing projects.

**109-46840 - Urban Development** This entry includes revenues from urban development projects.

**109-46850 - Economic Development** This entry includes revenues associated with charges for services to industrial parks, business development and other economic development activities.

**109-46900 - Other Public Charges for Services (Identify)** This entry includes revenues from other public charges which are not provided for in the lines above, such as vending machine sales and commissions, employe meal sales, etc.

**110-46000 - Total Public Charges for Services** Sum of lines 109-46100 through 109-46900.

### **Intergovernmental Charges for Services**

This category includes operating revenues received from other governmental units with taxing powers such as schools, technical colleges, counties, cities, villages, towns, lake rehabilitation districts, sanitary districts, and state and federal governments for services provided by your municipality.

**111-47121 - Federal - Law Enforcement Services** This entry includes revenues for providing police protection to a federal facility. This is a deductible revenue for highway-related costs.

**111-47122 - Federal - Fire Services** This entry includes revenues from operations for fire suppression, fighting forest fires, etc., on federal land and property.

**111-47131 - Federal - Transportation (Highways and Streets)** This entry includes revenues for maintenance, construction, or reconstruction of federal highways. This is a deductible revenue for highway-related costs.

**111-47141 - Federal - Sewage Service** This entry includes operating revenues for sewage services provided to federal buildings and offices when the municipality operates the sewer activity as a department rather than as an enterprise.

**111-47181 - Federal - Public Housing** This entry includes rental fees and other revenues from operations for services reimbursed by a federal agency for public housing.

**111-47190 - Other Services to Federal Government** This entry includes revenues from operations for services provided to the federal government such as general government, ambulance, correction, detention, health, social services, airport, transit systems, sanitation, culture, and conservation and development.

**111-47221 - State - Law Enforcement Services** This entry includes revenues from operations for providing police protection to state facilities. This is a deductible revenue for highway-related costs.

**111-47222 - State - Fire Services** This entry includes revenues from operations for fire suppression, fighting forest fires, etc., on state land and property.

**111-47230 - State - Transportation (Highways and Streets)** This entry includes revenues from operations for maintenance, construction, or reconstruction of state highways. This is a deductible revenue for highway-related costs.

**111-47241 - State - Sewage Service** This entry includes revenues from operations for sewage services provided to state buildings and facilities when the municipality operates this activity as a department rather than as an enterprise.

**111-47281 - State - Public Housing** This entry includes rental fees and other revenues from operations for services reimbursed by a state agency for public housing.

**111-47290 - Other Services to State Government** This entry includes revenues from operations for services provided to the state government such as general government, ambulance, correctional, detention, health, social services, airport, transit systems, culture, and conservation and development.

**111-47310 - Other Local Governments - General Government** This entry includes revenues from operations for services provided to other local governments such as elections, photocopies, and data processing.

**111-47321 - Other Local Governments - Law Enforcement Services** This entry includes revenues from operations for providing police services for other local governments. This is a deductible revenue for highway-related costs.

**111-47323 - Other Local Governments - Fire Services** This entry includes revenues from operations for services provided to other local governments for fire suppression and contractual agreements.

**111-47324 - Other Local Governments - Ambulance Services**

This entry includes revenues received for contracted ambulance services from other local governments.

**111-47325 - Other Local Governments - Emergency Communications (911) (Law enforcement share)**

This entry is the prorated portion of emergency communications (911) revenues from other local governments for law enforcement services. This is a deductible revenue for highway-related costs.

**111-47326 - Other Local Governments - Emergency Communications (911) (Allocate law enforcement share to line 111-47325 above)**

This entry includes the prorated portion of emergency communications (911) revenues from other local governments for services other than law enforcement.

**111-47331 - Other Local Governments - Transportation (Highways and Streets)**

This entry includes revenues for maintenance, construction, or reconstruction of streets and roads; curb and gutter; storm sewers and sidewalks; material sales such as blacktop, gravel, sand, salt, etc., from other local governments. This is a deductible revenue for highway-related costs.

**111-47339 - Other Local Governments - Other Transportation Services**

This entry includes revenues from other local governments for services provided by the mass transit system, airport, railroads, and commercial docks and harbors.

**111-47341 - Other Local Governments - Sewage Service**

This entry includes revenues from user fees or contract payments from other local governments for sewage services when the municipality operates this activity as a department rather than as an enterprise.

**111-47342 - Other Local Governments - Refuse and Garbage Collection**

This entry includes revenues from user fees or contract payments from other local governments for refuse and garbage collection.

**111-47343 - Other Local Governments - Solid Waste Disposal**

This entry includes revenues from user fees or contract payments from other local governments for solid waste disposal.

**111-47345 - Other Local Governments - Recycling**

This entry includes revenues for user fees or contract payments from local governments for the use of municipally-owned recycling facilities or equipment.

Note: User fees from businesses or individuals should be entered in the section "Public Charges for Services."

**111-47350 - Other Local Governments - Health**

This entry includes revenues from operations for providing health services such as immunization programs to other local governments.

**111-47360 - Other Local Governments - Human Services**

This entry includes revenues from operations for providing social services such as general relief to other local governments.

**111-47381 - Other Local Governments - Public Housing**

This entry includes rental fees and other revenues from operations for public housing services provided to other local governments.

**111-47390 - Other Services to Other Local Governments**

This entry includes revenues from operations for services provided to other local governments such as correctional services, detention services, recreation, conservation services, and humane shelters.

**111-47400 - Local Departments**

This entry includes charges for services to local (municipal) departments by municipal service departments such as data processing, printing, duplicating, engineering, etc.

Note: If these activities are accounted for in an internal service fund, they should be reported in the proprietary fund types schedule.

**112-47000 - Total Intergovernmental Charges for Services**

Sum of lines 111-47121 through 111-47400.

**Miscellaneous Revenues**

This category includes revenues from interest on investments, property rental, leases and property sales, insurance recoveries, donations, and other miscellaneous revenues such as discounts, profit-sharing dividends from co-ops, insurance refunds, refunds of prior years expenditures, and additional prior year revenues.

**113-48110 - Interest Income**

This entry includes the interest revenues earned on invested funds such as demand deposits, savings accounts, certificates of deposit, treasury bills, golden passbooks, state investment pool, and daily interest accounts.

**113-48130 - Interest on Special Assessments**

This entry includes the interest and penalty charges collected during the year or placed on the tax roll for special assessments collected for the municipality and enterprise/utility through the governmental fund types.

Note: Interest earned on the investment of special assessment funds must be included at line 113-48110.

**113-48200 - Rent**

This entry includes the rent of municipal buildings and offices, rentals of vacant land, garden plots, and lease royalties. Do not include rental of equipment and facilities for recreational purposes at this entry. They should be considered as charges for services.

**113-48301 - Sale of Law Enforcement Equipment and Property**

This entry includes revenues from sale of police equipment and police buildings such as office buildings and garages. Revenues from the sale of multi-use buildings and equipment must be allocated. This is a deductible revenue for highway-related costs.

**113-48302 - Sale of Fire and Ambulance Equipment and Property** This entry includes revenues from sale of fire and ambulance equipment, such as motor vehicles, trucks, pumpers, and other equipment, as well as other property, such as buildings and land related to fire and ambulance activities.

**113-48303 - Sale of Highway Equipment and Property** This entry includes revenues from sale of highway equipment, such as trucks and graders, sale of highway buildings, and sale of property right of way. Those municipalities with internal service funds approved by the Department of Transportation should include only those revenues from the sale of non-depreciated highway property. Examples include land originally purchased for building and storage lot sites. Revenues from the sale of multi-use buildings and equipment must be allocated. This is a deductible revenue for highway-related costs.

**113-48304 - Sale of Refuse and Garbage Equipment and Property** This entry includes revenues from sale of equipment and property involved in the collection of refuse and garbage.

**113-48305 - Sale of Solid Waste Disposal Equipment and Property** This entry includes revenues from sale of equipment and property involved in the operation of a solid waste disposal site including trash compactors, storage sheds, and land.

**113-48306 - Sale of Recycling Equipment and Property** This entry includes revenues from the sale of equipment or facilities used in recycling operations, including vehicles, machinery, buildings, and land. Revenues from the sale of multi-use facilities or equipment should be prorated between recycling, solid waste disposal, and other sales.

**113-48307 - Sale of Recyclable Materials** This entry includes revenues from the sale of recyclable materials, such as metal or plastic containers, paper, or cardboard. This is a deductible revenue for recycling grant purposes.

**113-48309 - Sale of Other Equipment and Property** This entry includes revenue received from sale of surplus buildings, land, equipment, and other property not included in the entries above.

**113-48420 - Insurance Recoveries for Damage to Law Enforcement Equipment and Property** This entry includes moneys from insurance awards for damages to police property and equipment. This is a deductible revenue for highway-related costs.

**113-48430 - Insurance Recoveries for Damage to Highway Equipment and Property** This entry includes moneys from insurance awards for damages to highway property and equipment. This is a deductible revenue for highway-related costs.

**113-48440 - Insurance Recoveries for Damage to Other Equipment and Property** This entry includes moneys from insurance awards for damages to property and equipment that are not highway or police-related.

**113-48500 - Donations/Contributions from Private Organizations or Individuals** This entry includes gifts, endowments, or donations received from civic organizations, industry, or individuals.

Note: Gifts and bequests in which the principal remains intact should be reported as fiduciary/pension trust revenues in the proprietary fund types schedule.

**113-48900 - Other Miscellaneous Revenues (Identify)** This entry includes refunds, discounts, reimbursements, and other miscellaneous governmental fund revenues not provided for in the lines above such as insurance premium refunds, premium adjustments, co-op dividends, illegal tax refund recoveries, tax overpayments, and holding tank deposits.

**114-48000 - Total Miscellaneous Revenues** Sum of lines 113-48110 through 113-48900.

### Other Financing Sources

This category includes governmental fund general long-term debt proceeds, operating transfers-in, and material proceeds of general fixed asset dispositions. These items are classified separately from revenue.

**115-49100 - Proceeds from Long-Term Debt** This entry includes proceeds from long-term general obligation bonds, notes, and state trust fund loans, as well as the face value of installment purchase contracts and the discounted present value of capital lease agreements.

**115-49200 - Transfers from Other Funds** This entry includes all interfund transfers from other funds, excepting residual equity transfers.

**115-49400 - Sales of General Fixed Assets** This entry includes proceeds from the sale of major fixed assets when the amounts are so large that their inclusion in lines 113-48301 through 113-48309 would be misleading to readers of this schedule.

**115-49500 - Proceeds of Refunding Bonds** This entry is used when new debt is issued to provide monies to pay interest on old outstanding debt as it becomes due, and to pay the principal on the old debt, either as it matures or at an earlier call date. This line should be used with line 134-59500 for advance refunding debt.

**116-49000 - Total Other Financing Sources** Sum of lines 115-49100 through 115-49500.

**117-40000 - Total Revenues and Other Financing Sources** Sum of all governmental fund types and expendable trust funds revenues and other financing sources (Lines 101-41000, 102-42000, 104-43000, 106-44000, 108-45000, 110-46000, 112-47000, 114-48000, and 116-49000).

## EXPENDITURES

### Current Expenditures

Current expenditures include gross salaries and wages of employees, municipal contribution to health, life and disability insurance, unemployment compensation insurance, worker's compensation insurance, social security, medicare, and contributions to other employee benefit programs such as the Wisconsin Retirement Fund. Also included are per diem payments, purchased materials and services, mileage, office supplies, repair of equipment; contract payments such as fire protection or road maintenance, printing, licenses, postage, publication, gasoline, oil, small tools, equipment rental, payments on debt, interest payments, insurance premiums; and utilities such as water, sewer, heat, electricity, and telephone.

### Capital Outlay/Capital Project Expenditures

Capital outlay includes the acquisition of, or addition to fixed assets such as trucks, graders, and other equipment; land and buildings; capital improvements such as construction or reconstruction of roads, sewers, curbs, gutters, sidewalks, street or road signs, street light poles, office machines, reassessment of property, construction engineering fees, and construction materials.

### General Government

This function includes the expenditures incurred by the governing body to carry out the statutory duties of running the municipality.

**118-51100 - Legislative** This entry includes expenditures of the governing body (council or board) and its commissions and committees including salaries, per diems, travel for members, and dues paid to various organizations and associations.

**118-51200 - Judicial** This entry includes expenditures associated with the operation of a municipal court including witness and interpreter fees, court fees paid to state, and cost of acquiring and maintaining a law library.

**118-51300 - Legal** This entry includes expenditures of the municipality's attorney, fees paid to legal counsel hired to assist the municipality's attorney, and costs of updating the municipality's code of ordinances.

**118-51400 - General Administration** This entry includes expenditures of the chief executive (mayor, manager, president, or administrator), municipal clerk, personnel office, all election costs, census cost, and expenditures of administrative service departments such as data processing, central duplicating, or printing.

Note: If the municipality accounts for activities such as data processing, duplicating, printing, etc. as internal service funds, the expenses should be included as part of line 211-51490 on page 11 of these schedules.

**118-51500 - Financial Administration** This entry includes expenditures related to the following functions:

Accounting - all costs of financial record keeping, time keeping, payroll preparation, budget preparation; expenditures of the comptroller, director of finance or municipal accountant; fees paid to others for closing financial records, preparing special reports such as this one; and fees paid to professional accounting firms for annual audits.

Treasury - expenditures of the treasurer's office include all custodial duties related to the collection, deposit, and investment of cash, including bad check charges and bank service charges.

Assessment of Property - all costs incurred to establish and maintain assessments of real and personal property for property tax purposes including assessor's plat and costs of the board of review.

Risk and Property Management - all administrative costs of managing the municipality's insurance program and developing a comprehensive risk management program, and administrative costs of managing municipal property (acquisition, property rental, sale of unused property, and inventory record keeping).

Purchasing - expenditures for administering the purchase of goods and services for the municipality (purchasing department, agent, etc.).

Note: If the municipality accounts for the purchasing and stores department as an internal service fund, the expenses should be included as part of line 211-51490 on page 11 in the proprietary section of these schedules.

**118-51600 - General Buildings and Plant** This entry includes expenditures for custodian salaries or contracts, custodial supplies, utilities such as fuel, electricity, water and sewer; expenditures for maintenance of buildings, and rents paid to others for space for municipal offices.

**118-51910 - Illegal Taxes, Tax Refunds and Uncollectible Taxes, Special Assessments and Receivables** This entry includes illegal real estate taxes charged back on the county apportionment to the municipality and tax refunds authorized by the governing board under sec. 74.33, Stats. This entry also includes any allowances established to provide for losses from uncollectible taxes, special assessments, and receivables.

**118-51920 - Judgments and Losses** This entry includes the payment of judgments against the municipality arising from civil lawsuits because of injury to person or property damage.

**118-51930 - Nondepartmental Insurance and Bonds** This entry includes the premiums on property and liability insurance on vehicles, employees, and general municipal buildings such as the city hall, and payments for such purposes to a self-insurance fund maintained by a municipality. This entry also includes premiums on surety bonds for employees. Insurance costs related to police or highway activities should be charged to those activities.

**Note:** Only premiums that cannot be identified with a specific activity should be included here.

**118-51980 - Other General Government (Identify)** This entry should include any general government expenditures not provided for in the lines above.

**119-51000 - Total General Government** Sum of lines 118-51100 through 118-51980.

### **Public Safety**

This function includes the expenditures related to operating the law enforcement, fire, ambulance, inspection, and emergency government activities.

**120-52100 - Law Enforcement** This entry includes all law enforcement expenditures for traffic patrol, criminal investigation, education, school crossing guards, community relations, crime prevention, and support services (communications). Other items included are water safety patrol and snowmobile law enforcement. When the police department is located in part of a multi-use building, expenditures for the maintenance and operation of that building should be allocated to the activity served on a square foot percentage basis. This is an eligible expenditure for highway-related costs.

**120-52200 - Fire Protection** This entry includes expenditures for all fire protection activities such as fire fighting training, fire inspection, investigation of fire losses, fire prevention education, fire signs, as well as fire fighting. Included are all costs associated with operating a municipal fire department, as well as fire contract payments to fire districts or volunteer fire departments, public fire protection charges (hydrant rental) paid to the water utility, and fire insurance dues paid to others.

**120-52300 - Ambulance** This entry includes expenditures for operation and maintenance of an emergency ambulance service, including payments to private operators or to other governmental units for providing such service.

**120-52400 - Inspection** This entry includes the expenditures of the local building inspectors for issuing permits and inspecting buildings, plumbing, electrical, heating, air conditioning, sewer, gas, etc. Also include weights and measures inspections at this line. Do not include fire and health inspections at this line.

**120-52601 - Emergency Communications (911) (Law enforcement share)** This entry is the prorated portion of the expenditures for the emergency communications (911) system including 911 signs charged to law enforcement. 911 signs are signs installed near or within the road, highway or street right of way to identify parcels of property for emergency communication purposes. Do not include emergency communication expenditures reimbursed by state agencies such as DNR at this entry. This is an eligible expenditure for highway-related costs.

**120-52609 - Emergency Communications (911) (Exclude law enforcement share. See line 120-52601 above)** This entry includes the balance of the emergency communications (911) system expenditures including 911 signs. 911 signs are signs installed near or within the road, highway or street right of way to identify parcels of property for emergency communication purposes. This entry includes emergency communication expenditures reimbursed by state agencies such as DNR. This is not an eligible highway-related cost.

**120-52700 - Correction and Detention** This entry includes expenditures incurred by the municipality for operation and maintenance of a jail and other correctional facilities including jailers, matrons and other personnel; cost of prisoner meals and maintenance; offender rehabilitation programs, parole officers, prerelease facilities, and juvenile detention facilities. Also include payments to other governmental units for housing of prisoners.

**120-52900 - Other Public Safety** This entry should include any public safety expenditures not provided for in the lines above. Include the cost of emergency warning systems, payments to prevent flood damage and to restore areas after floods, and payments to flood control boards. Highway damage repair, because of flood, wind, or ice storms, should be entered at line 122-53311. Include hazardous waste removal cost.

**121-52000 - Total Public Safety** Sum of lines 120-52100 through 120-52900.

### **Public Works**

This group of activities includes expenditures related to transportation and sanitation:

Transportation includes all expenditures for the construction and maintenance of streets and highways, street lighting, storm sewers; operating or contributing to the operation of airports, mass transit, commercial docks and harbors; and the construction of sidewalks, curb, gutter, and storm sewer. Highway-related materials such as sand, salt, gravel, culverts, or blacktop purchased for resale to others should be included as highway maintenance in this function.

Sanitation includes all expenditures related to the collection and disposal of garbage and rubbish; and operation of a sanitary sewer system as a department. Sanitary sewer systems operated as utilities should be reported in the Proprietary Fund Types schedule.



**122-53100 - Administration for Highways and Streets** This entry includes the nonproject expenditures for administration and supervision of road, bridge, storm sewer, traffic control, and street lighting activities; including the planning, development, and administration of capital improvement programs. Retainer fees paid to consulting agencies for nonproject work should be entered at this line. This is not an eligible highway-related cost.

**122-53311 - Highway and Street Maintenance (Local)** This entry includes expenditures for maintenance and repair of street and public alley pavement, curb and gutter, bridges and culverts; snow plowing, snow fencing, and ice control; wages and fringe benefits of highway and street employees, maintenance of highway buildings; maintenance of traffic control devices; brushing, mowing, and weed control along roadways; grading and shoulder shaping; guardrail, ditches; pavement marking and signing; sweeping, leaf pickup, tree removal, and dust control. This is an eligible expenditure for highway-related costs.

Costs of maintenance work done on state highways should be reported at this line if the state government is not charged for the work. If the state government is charged for the work, enter maintenance expenditures at line 122-53320.

Costs of maintenance work done for other local governments should be reported at this line if the local government is not charged for the work. If the local government is charged for the work, enter maintenance expenditures at line 122-53330.

**122-53315 - Highway and Street Construction (Local)** This entry includes expenditures for grading, base, and surface; marking, signs, and traffic control signals; engineering expenditures directly attributable and charged to each individual road, street or public alley and bridge construction project; traditional project survey, design, material, and construction engineering, including environmental impact statements; right-of-way acquisition, including relocation assistance; real estate legal fees and appraisals, site demolition, and clearing costs; curb and gutter construction; seeding, sodding, and other erosion control items; planting or other forms of screening for safety purposes, such as reducing headlight glare on curves, or sound barriers, or screening of legal junkyards. This entry also includes expenditures for acquisition or construction of highway buildings and equipment. This is an eligible expenditure for highway-related costs.

Costs of construction work done on state highways should be reported at this line if the state government is not charged for the work. If the state government is charged for the work, enter construction expenditures at line 122-53320.

Costs of construction work done for other local governments should be reported at this line if the local government is not charged for the work. If the local government is charged for the work, enter construction expenditures at line 122-53330.

**122-53320 - State (Highway)** This entry includes expenditures for maintenance and construction of state highways. This is an eligible expenditure for highway-related costs. Money received for these services should be entered at line 111-47230.

**122-53330 - Other Local Governments (Highways and Streets)** This entry includes expenditures for maintenance and construction of other local government roads. This is an eligible expenditure for highway-related costs. Money received for this service should be entered at line 111-47331.

**122-53410 - Limited Purpose Roads** This entry includes expenditures for maintenance of dump, park, subdivision, and cemetery roads; gated or impassable roads; and other roads that do not meet the criteria for public access roads and are not eligible for state road aids. Maintenance of public alleys should be included at line 122-53311. This is not an eligible highway-related cost.

**122-53420 - Street (Highway) Lighting** This entry includes expenditures for installation, repair, and maintenance of street lights. Some common expenditures are painting of poles, bulb replacement, and electric utility bills. This is an eligible expenditure for highway-related costs.

**122-53431 - Sidewalk Maintenance and Replacement with Street Reconstruction** This entry includes sidewalk and driveway replacement when a street or highway is reconstructed. This is an eligible expenditure for highway-related costs.

**122-53432 - New Sidewalk Outlay and Replacement Without Street Reconstruction** This entry includes expenditure for construction of original sidewalks and driveways and for construction or replacement of sidewalks without accompanying street reconstruction including cost charged back to property owners through special assessments. Sidewalk replacement which is part of a street or highway reconstruction project should be entered at line 122-53431.

**122-53441 - Storm Sewer Maintenance** This entry includes expenditures for maintenance and repair of storm sewers, draining inlets, and collection and disposal systems. This is an eligible expenditure for highway-related cost.

**Note:** In cases where the storm sewer system is operated as an enterprise fund, the activities should be reported in the proprietary fund types schedule.

**122-53442 - Storm Sewer Construction** This entry includes expenditures for construction and reconstruction of storm sewers, drainage inlets, and collection and disposal systems. This is an eligible expenditure for highway-related cost.

**122-53450 - Parking Facilities** This entry includes expenditures for construction, maintenance, and repair of public parking ramps, lots, and meters in cases where such expenditures are borne by the governmental fund types. If the parking facilities are accounted for as an enterprise, the activities should be reported in the proprietary fund types schedule.

**122-53510 - Airport** This entry includes expenditures for operation of an airport, such as maintenance of landing fields, parking facilities, equipment, lighting, supplies, administrative staff and operations employees, office supplies, and subsidies to airports operated by others.

**Note:** In cases where the airport is accounted for as an enterprise fund, the activities should be reported in the proprietary fund types schedule.

**122-53520 - Mass Transit** This entry includes expenditures for operation of a transit system, such as equipment maintenance, fuel, maintenance supplies, park and ride lots, advertising, administrative staff, drivers, office supplies, and subsidies to mass transit systems operated by others.

**Note:** If the mass transit system is accounted for as an enterprise fund, the activities should be reported in the proprietary fund types schedule.

**122-53540 - Docks and Harbors** This entry includes expenditures for operation of commercial docks, harbors, and terminal warehouses, including contributions to others for maintenance of commercial docks and harbors.

**Note:** In cases where commercial dock and harbor facilities are accounted for as an enterprise fund, the activities should be reported in the proprietary fund types schedule.

**122-53580 - Other Transportation Facilities** This entry includes expenditures for operation of other transportation facilities; such as railroads, bicycle trails, and other transportation activities which are not provided for in the lines above, and which are accounted for as part of the governmental fund types.

**122-53610 - Sewage Service** This entry includes expenditures for maintenance and construction of sanitary sewer lines and sewage treatment plants. This includes salaries and fringe benefits of sewer department employees, repair and maintenance of pumping equipment, vehicle maintenance, equipment rental, etc. The payment to another governmental unit for providing sewer service to your municipality should be included at this entry. When the sanitary sewer system is operated as a utility, it should be accounted for in the proprietary fund types schedule.

**122-53620 - Refuse and Garbage Collection** (Curbside collection only) This entry includes expenditures for collection of garbage, rubbish, and discarded items from residential, commercial, and industrial properties. The contract cost for garbage pick-up agreements should be included here.

**122-53631 - Solid Waste Disposal** This entry includes expenditures for operation of a landfill site including incinerators, refuse pulverizer systems, site covering, gate attendants, central collection transfer points, and solid waste drop off facilities.

**Note:** In cases where the solid waste disposal operation is accounted for as an enterprise fund, the activities should be reported in the proprietary fund types schedule.

**122-53635 - Recycling Expenditures** This entry includes any reasonable program related expenditures for planning or operating one or more of the components of a solid waste management program specified in Section 287.11(2)(a) to (h) Stats. or to enable your municipality to comply with the prohibition under Section 287.07(2) Stats. Expenditures may include payroll cost and fringe benefits of employees directly involved in this program's activities, indirect cost, consultant fees, service contracts, materials and supplies, equipment rental and other allowable cost. Depreciation is not an allowable cost for modified accrued basis accounting.

**Note:** In cases where the recycling operation is accounted for as an enterprise fund, the activities should be reported in the proprietary fund types schedule.

**122-53640 - Weed and Nuisance Control** This entry includes expenditures for weed commissioners, spraying, cutting, advertising, and other cost associated with weed and nuisance control.

**122-53680 - Other Sanitation** This entry includes expenditures for sanitation activities not provided for in the entries above. This entry also includes expenditures for maintenance of watermain in cases where watermain are financed through the Governmental fund types.

**123-53000 - Total Public Works** Sum of lines 122-53100 through 122-53680.

## Health and Human Services

This function includes the protection of public health; and furnishing public assistance, institutional care, or economic assistance to needy residents.

**124-54100 - Public Health Services** This entry includes expenditures for the conservation and improvement of public health. Among activities to be included here are the following:

- health clinics
- communicable disease control (detection, prevention, treatment)
- health inspections (consumer protection, food inspection, etc.)
- health education and planning
- animal and insect control
- home nursing care

**124-54420 - General Relief** This entry includes expenditures of relief administration, including the cost of administering food stamps, work relief programs, cash relief grants (direct financial payments) to indigents; payments for groceries, clothing, rent, utilities, burial, hospitalization, and medical care of indigents; payments for work relief; and payments to other municipalities (including counties) for relief grants on behalf of legal residents of your municipality.

**124-54600 - Aging (Inc. Senior Citizen Programs)** This entry includes programs such as transportation for the elderly, nutrition programs, and operation of senior citizen centers, and donations to these programs.

**124-54910 - Cemetery** This entry includes expenditures for operation and maintenance of a municipally-owned cemetery. Donations by a municipality to a privately-operated cemetery are also included here.

**Note:** If the cemetery is accounted for as an enterprise fund, the activities should be reported in the proprietary fund types schedule.

**124-54980 - Other Health and Human Services** This entry includes expenditures for health and human services programs not provided for in the lines above.

**125-54000 - Total Health and Human Services** Sum of lines 124-54100 through 124-54980.

### **Culture, Recreation, and Education**

This group of activities includes expenditures for cultural, recreational, and educational purposes. Include contributions to others for providing these services.

**Note:** If the municipality accounts for such operations as libraries, museums, and recreational facilities in an enterprise fund, they should be reported in the proprietary fund types schedule.

**126-55110 - Library** This entry includes expenditures for library operations. Also include payments to federated library systems and contributions to other local districts for library services furnished to the municipality.

**126-55120 - Museum** This entry includes operating expenditures of municipally operated museums and historical sites where those activities are accounted for in the governmental fund types.

**126-55190 - Other Culture** This entry includes expenditures for other cultural activities such as artistic programs and community centers, etc. Also include auditoriums, theaters, convention or civic centers that are not accounted for as an enterprise fund in the proprietary fund types schedule.

**126-55200 - Parks** This entry includes expenditures for personnel, equipment, grounds maintenance, roads in parks, and other costs incidental to operating a park system.

**126-55300 - Recreation Programs and Events** This entry includes expenditures for administration and operation of recreation activities such as athletic (tennis, baseball, softball) programs, playground programs, and other summer recreation programs, and events such as fireworks, parades, public concerts, and holiday decorations.

**126-55400 - Recreation Facilities** This entry includes expenditures for specialized facilities such as ice arenas, zoos, swimming areas, golf courses, recreational docks and harbors, channel markers, buoys, piers, fairgrounds, and stadiums, where these facilities are not accounted for as an enterprise fund in the proprietary fund types schedule.

**126-55410 - Zoo** This entry includes operating expenditures of municipally operated zoological parks where those activities are accounted for in the governmental fund types.

**127-55000 - Total Culture, Recreation, and Education** Sum of lines 126-55110 through 126-55410.

### **Conservation and Development**

This group of activities includes expenditures for resource conservation, environmental protection, administration of planning policies and zoning, public housing projects, urban development, and economic development. Tax incremental district expenditures should be allocated to the appropriate activities (i.e., street construction would be at line 122-53315).

**128-56500 - Public Housing** This entry includes expenditures for acquisition, furnishing, maintenance, and operation of public housing for low income and elderly persons.

**Note:** If public housing projects are accounted for as an enterprise fund, the activities should be reported in the proprietary fund types schedule.

**128-56600 - Urban Development** This entry includes expenditures for rehabilitation of deteriorated neighborhoods, and demolition and clearance of structures. This entry also includes the acquisition of property and construction or reconstruction of structures, as well as the cost of relocation and rehousing persons displaced by redevelopment projects.

**Note:** If urban development projects are accounted for as an enterprise fund, the activities should be reported in the proprietary fund types schedule.

**128-56700 - Economic Development** This entry includes expenditures for fostering economic growth and development within the municipality; including such activities as economic and industrial surveys, advertising the advantages of the municipality, chamber of commerce, financial assistance to new businesses, activities of an industrial development agency, and acquisition of industrial sites.

**128-56900 - Other Conservation and Development** This entry includes expenditures for conservation and development activities not provided for above, such as; forestry projects, conservation of water, mineral, and agricultural resources, fish and game projects, environmental protection, and administration of planning policies and zoning laws.

**129-56000 - Total Conservation and Development** Sum of lines 128-56500 through 128-56900.

## Capital Outlay

The capital outlay section is provided to report capital expenditures separately. Use of the capital outlay section is not mandatory.

**130-57140 - General Public Buildings Outlay** This entry includes expenditures for constructing or remodeling of general municipal buildings such as hall, additions to city hall parking lots, and acquisition of additional land for future expansion.

**130-57190 - Other General Government Outlay** This entry includes capital outlay expenditures for general government purposes not provided for above, such as acquisition of computer equipment.

**130-57210 - Law Enforcement Outlay** This entry includes expenditures for constructing or remodeling police office buildings and garages, and purchase of police equipment such as squad cars, vans, and other law enforcement and investigation vehicles, police radio equipment, radar, and other crime detection devices. Expenditures for multi-purpose buildings should be allocated to the activity served on a square foot percentage basis. This is an eligible expenditure for highway-related costs.

**130-57220 - Fire Protection Outlay** This entry includes expenditures for constructing or remodeling buildings used for storing fire fighting equipment, and purchases of equipment such as fire trucks and other fire fighting apparatus.

**130-57230 - Ambulance Outlay** This entry includes expenditures for constructing or remodeling ambulance garages and purchases of equipment such as ambulance vehicles and jaws of life.

**130-57261 - Emergency Communications (911) Outlay (Law enforcement share)** This entry includes the law enforcement prorated portion of the emergency communications (911) outlay. 911 signs are signs installed near or within the road, highway or street right of way to identify parcels of property for emergency communication purposes. Do not include emergency communication outlays reimbursed by state agencies such as DNR at this entry. This is an eligible expenditure for highway-related costs.

**130-57269 - Emergency Communications (911) Outlay (Exclude law enforcement share. See line 130-57261 above)** This entry includes the balance of the emergency communications (911) outlay expenditures. 911 signs are signs installed near or within the road, highway or street right of way to identify parcels of property for emergency communication purposes. This entry includes emergency communication outlays reimbursed by state agencies such as DNR. This is not an eligible highway-related cost.

**130-57270 - Correction and Detention Outlay** This entry includes expenditures for constructing and equipping correctional facilities such as a jail and other detention facilities.

**130-57290 - Other Public Safety Outlay** This entry includes capital outlay expenditures for public safety areas not provided for in the lines above.

**130-57324 - Highway Equipment Outlay** This entry includes expenditures for the purchase of highway machinery and equipment. This is an eligible expenditure for highway-related cost.

**130-57327 - Highway Building Outlay** This entry includes expenditures for the construction or acquisition of highway buildings. This is an eligible expenditure for highway-related costs.

Those municipalities with approved internal service funds should include only those expenditures for the purchase of buildings and equipment that are not depreciated. Examples include the purchase of land for buildings and storage lot sites.

**130-57331 - Highway and Street Outlay (Local)** This entry includes expenditures for grading, base, and surface; marking signs, and traffic control signals; engineering expenditures directly attributable and charged to each individual highway, public alley or bridge construction project; traditional project survey, design, material, and construction engineering, including environmental impact statements; right-of-way acquisition, including relocation assistance; real estate legal fees and appraisals, site demolition and clearing costs; curb and gutter construction; seeding, sodding, and other erosion control items; planting or other forms of screening for safety purposes, such as reducing headlight glare on curves, or sound barriers, or screening of legal junkyards. This is an eligible expenditure for highway-related costs.

**130-57332 - Highway and Street Outlay - State** This entry includes expenditures for construction of state highways. This is an eligible expenditure for highway-related costs. Money received for this service should be entered at line 111-47230.

**130-57333 - Highway and Street Outlay - Other Local Governments** This entry includes expenditures for construction of other local government, school, or special district roads. This is an eligible expenditure for highway-related costs. Money received for this service should be entered at line 111-47331.

**130-57341 - Limited Purpose Road Outlay** This entry includes expenditures for construction of limited purpose roads. This includes dump, park, subdivision, and cemetery roads; gated or impassable roads; and other roads that do not meet the criteria for public access roads and are not eligible for state road aids. Construction of public alleys should be included at line 130-57331.

**130-57342 - Street (Highway) Lighting Outlay** This entry includes expenditures for purchase and installation of street lights, including engineering costs. This is an eligible expenditure for highway-related costs.

**130-57343 - Sidewalk Replacement with Street Reconstruction** This entry includes expenditures for construction of sidewalks or replacements when a highway is reconstructed. This is an eligible expenditure for highway-related costs.

**30-57344 - New Sidewalk Outlay and Replacement Without Street Reconstruction** This entry includes expenditure for construction of original sidewalks and driveways and for construction or replacement of sidewalks without accompanying street reconstruction including cost charged back to property owners through special assessments.

**130-57345 - Storm Sewer Outlay** This entry includes expenditures for storm sewer construction including drainage inlets, collection systems, disposal systems, and storm sewers. This is an eligible expenditure for highway-related costs.

**130-57346 - Parking Facilities Outlay** This entry includes expenditures for construction or reconstruction of public parking lots and ramps.

**130-57351 - Airport Outlay** This entry includes expenditures for construction or reconstruction of airport facilities such as runways, taxi strips, fences, lighting and communications equipment, roads, walks, parking areas, and terminals.

**130-57352 - Mass Transit Outlay** This entry includes expenditures for construction of bus garages and for purchases of buses, maintenance equipment, and other facilities.

**130-57354 - Dock and Harbor Outlay** This entry includes expenditures for construction of commercial docks, harbors, and terminal warehouse facilities, and equipment.

**130-57391 - Other Transportation Outlay** This entry includes expenditures for transportation capital outlays not provided for in the lines above.

**130-57410 - Sewage Service (Outlay)** This entry includes expenditures for construction of sewage treatment plants, sanitary sewer lines, and lift stations.

**Note:** If the sewage service plant is operated as a utility, do not include construction expenditures at this line. See proprietary fund types schedule instructions.

**130-57420 - Refuse and Garbage Collection Outlay** This entry includes capital outlay expenditures for refuse and garbage collection such as garbage trucks, communication equipment, and equipment storage sheds.

**130-57431- Solid Waste Disposal Outlay** This entry includes expenditures for the acquisition of a landfill site, incinerator, and the purchase of compacting equipment, etc.

**130-57435 - Recycling Outlay** This entry includes capital expenditures for additions or improvements to plant or equipment and land acquisition costs.

**130-57490 - Other Sanitation Outlay** This entry includes expenditures for sanitation capital outlays not provided for in the lines above and water main and lateral construction in cases where they are financed through the governmental fund types.

**130-57510 - Health Outlay** This entry includes expenditures for constructing or remodeling health care facilities such as health clinics, nursing homes, and general hospitals; and equipment such as staff vehicles and hospital equipment.

**130-57520 - Human Service Outlay** This entry includes expenditures for constructing or remodeling office buildings for human services personnel and for purchase of related equipment.

**130-57610 - Library Outlay** This entry includes expenditures for construction, remodeling, and purchase of land, buildings, and equipment for library activities.

**130-57620 - Parks Outlay** This entry includes expenditures for construction and remodeling of buildings, purchase of land, and equipment for parks.

**130-57630 - Other Culture and Recreation Outlay** This entry includes expenditures for culture and recreation outlays not provided for in the lines above.

**130-57710 - Public Housing Outlay** This entry includes expenditures for acquisition, construction, and furnishing of public housing for low income and elderly people.

**130-57721- Urban Development Outlay** This entry includes expenditures for redevelopment of blighted and deteriorated areas, including the acquisition of property and construction or reconstruction of structures.

**130-57725 - Economic Development Outlay** This entry includes expenditures to promote private business development, including expenditure outlays for industrial park development.

**130-57730 - Other Conservation and Development Outlay** This entry includes expenditures for conservation and development outlays not provided for in the lines above.

**131-57000 - Total Capital Outlay** Sum of lines 130-57140 through 130-57730.

## **Debt Service**

Debt service includes principal and interest on general obligation bonds, long-term notes, land contracts, installment purchases, etc., except those maturities financed by proprietary fund types. Interest maturities on mortgage revenue bonds, mortgage notes, and other long-term debt financed by proprietary fund types will be reported in the proprietary fund types schedule. Principal maturities paid on mortgage revenue bonds, mortgage notes, and other long-term debt financed by proprietary fund types are a reduction of a liability on the proprietary fund balance sheet and

as such, are not to be included in the schedule of revenues and expenses for proprietary fund types. The principal paid on "B" bonds is a reduction of a liability. The interest paid on "B" bonds is a governmental fund debt service interest expenditure.

**132-58100 - Debt Service - Principal On Long-Term Debt**

This entry includes payments on general obligation bonds, notes, special state trust fund loans, and installment contracts usually accounted for through the debt service fund in the governmental fund types.

**132-58211 - Debt Service - Interest and Fiscal Charges - Law Enforcement**

This entry includes interest paid on general obligation bonds, notes, state trust fund loans, installment contracts, and short-term loans issued for law enforcement purposes. The interest on loans obtained for several purposes including law enforcement should be prorated. This entry also includes related fees and expenses charged by fiscal agents to retire bonds, notes, and coupons, and to either cremate the canceled bonds, notes, and coupons, or to return them to the municipality. This is an eligible expenditure for highway-related costs.

**132-58212 - Debt Service - Interest and Fiscal Charges - Fire**

This entry includes interest paid on general obligation bonds, notes, state trust fund loans, installment contracts, and short-term loans issued for fire purposes. The interest on loans obtained for several purposes including fire should be prorated. This entry also includes related fees and expenses charged by fiscal agents to retire bonds, notes, and coupons, and to either cremate the canceled bonds, notes, and coupons, or to return them to the municipality.

**132-58213 - Debt Service - Interest and Fiscal Charges - Ambulance**

This entry includes interest paid on general obligation bonds, notes, state trust fund loans, installment contracts, and short-term loans issued for ambulance purposes. The interest on loans obtained for several purposes including ambulance should be prorated. This entry also includes related fees and expenses charged by fiscal agents to retire bonds, notes, and coupons, and to either cremate the canceled bonds, notes, and coupons, or to return them to the municipality.

**132-58221 - Debt Service - Interest and Fiscal Charges - Highway and Street**

This entry includes interest paid on general obligation bonds, notes, state trust fund loans, installment contracts, and short-term loans issued for highway and street purposes. The interest on loans obtained for several purposes including highway should be prorated. This entry also includes related fees and expenses charged by fiscal agents to retire bonds, notes, and coupons, and to either cremate the canceled bonds, notes, and coupons, or return them to the municipality. This is an eligible expenditure for highway-related costs.

**132-58222 - Debt Service - Interest and Fiscal Charges - Storm Sewer**

This entry includes interest paid on general obligation bonds, notes, state trust fund loans, installment contracts, and short-term loans issued for storm sewer purposes. The interest on loans obtained for several purposes including

storm sewers should be prorated. This entry also includes related fees and expenses charged by fiscal agents to retire bonds, notes, and coupons, and to either cremate them or return them to the municipality. This is an eligible expenditure for highway-related costs.

**132-58227 - Debt Service - Interest and Fiscal Charges - Refuse and Garbage Collection**

This entry includes interest paid on general obligation bonds, notes, state trust fund loans, installment contracts, and short-term loans issued for refuse and garbage collection purposes. The interest on loans obtained for several purposes including refuse and garbage collection should be prorated. This entry also includes related fees and expenses charged by fiscal agents to retire bonds, notes, and coupons, and to either cremate the canceled bonds, notes, and coupons, or to return them to the municipality.

**132-58230 - Debt Service - Interest and Fiscal Charges - Solid Waste Disposal**

This entry includes interest paid on general obligation bonds, notes, state trust fund loans, installment contracts, and short-term loans issued for solid waste disposal purposes. The interest on loans obtained for several purposes including solid waste disposal should be prorated. This entry also includes related fees and expenses charged by fiscal agents to retire bonds, notes, and coupons, and to either cremate the canceled bonds, notes, and coupons, or to return them to the municipality.

**132-58290 - Debt Service - Other Interest and Fiscal Charges**

This entry includes interest and fiscal agent charges not provided for in the entries above.

**133-58000 - Total Debt Service** Sum of lines 132-58100 through 132-58290.

**Other Financing Uses**

**134-59200 - Transfers to Other Funds** This entry includes amounts transferred out of the Governmental Fund Types and Expendable Trust Funds. The two major categories of interfund transfers are:

1. Residual Equity Transfers. Nonrecurring or non-routine transfers of equity between funds, e.g., contribution to Enterprise Fund or Internal Service Fund capital by the General Fund, and transfers of residual balances of discontinued funds to the General Fund or a Debt Service Fund. Residual Equity Transfers will normally **not** be included in these schedules.
2. Operating Transfers. All other interfund transfers, e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended, transfers of tax revenues from a Special Revenue Fund to a Debt Service Fund, transfers from the General Fund to a Special Revenue or Capital Projects Fund, operating subsidy transfers from the General or a Special Revenue Fund to an Enterprise Fund, and transfers from an Enterprise Fund other than payments in lieu of taxes to finance General Fund expenditures. Operating Transfers will normally be included in these schedules.

**134-59500 Payment to Refunding Bond Escrow Agent** This entry is the payment to an escrow agent to defease the old debt. This line should be used with line 115-49500. for advance refunding debt. Payments made to the escrow agent from a general fund appropriation or from current resources must be reported as debt service expenditures because these payments are not substitutions of one debt for another.

**135-59000 - Total Other Financing Uses** Sum of lines 134-59200 and 134-59500 above.

**136-50000 - Total Expenditures and Other Financing Uses** Sum of lines 119-51000, 121-52000, 123-53000, 125-54000, 127-55000, 129-56000, 131-57000, 133-58000, and 135-59000.

**137-60000 - Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses** Line 117-40000 less 136-50000 above.

## DEFINITIONS OF PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS, REVENUES, AND EXPENSES

The major classifications used in the Schedule of Revenues and Expenses - All Proprietary Fund Types and Similar Trust Funds are as follows:

<b><u>Revenues and Other Financing Sources</u></b>	<b><u>Expenses and Other Financing Uses</u></b>
Operating Revenues:	Operating Expenses:
Public Charges for Services	Enterprise
	Internal Service
Intergovernmental Charges for Services	Fiduciary/Pension Trust
Interdepartmental Charges for Services	Nonoperating Expenses: Enterprise
Miscellaneous	
Nonoperating Revenues:	Internal Service
Taxes	Transfers to Other Funds
Intergovernmental Revenues	
Miscellaneous	
Transfers from Other Funds	

Definitions for individual lines appearing in the schedule are as follows:

### OPERATING REVENUES

Operating Revenues are proprietary fund revenues which are directly related to the fund's primary service activities. They consist primarily of user charges for services.

#### Public Charges for Services

This category includes operating revenues from individuals, organizations, third-party providers, and businesses for services rendered by the proprietary fund types and similar trust funds. Do not include refunds or reimbursements of expense.

**200-46230 - Ambulance Fees** This entry includes revenues from individuals for use of municipal ambulance services.

**200-46324 - Storm Water Drainage** This entry includes user fees received from businesses and individuals for operation of a storm water utility.

**200-46330 - Parking Lots, Ramps and Meters** This entry includes revenues from public parking lots, ramps, and meters, such as weekly or monthly user fees, meter revenues, and sales of special parking permits.

**200-46340 - Airport** This entry includes revenues from landing fees, concession fees, parking fees, and freight fees resulting from the operation of a municipal airport.

**200-46350 - Mass Transit** This entry includes the fare revenues and charter fees of a municipally-operated mass transit system.

**200-46370 - Docks and Harbors** This entry includes revenues from businesses and individuals for freight, docking, and storage fees resulting from the operation of commercial docks and harbors.

**200-46410 - Sewage Service** This entry includes sewer user fees from residential, commercial, and industrial properties; forfeited discounts; and other revenues when the municipality operates the sewer activity as an enterprise fund.

For those municipalities which file reports with the Public Service Commission, the amount to be reported at line 200-46410 can be taken from page S-1 of that report and calculated as follows:

Line 39 – Total operating revenues

Deduct:

Line 18 – Flat rate revenues from public authorities

Line 24 – Measured service revenues from public authorities

Line 29 – Interdepartmental services

Balance equals sewage service revenues to enter at line 200-46410

If the sewer operation is not required to report to the Public Service Commission, the amount to be reported here can be calculated by subtracting all revenues from public authorities (federal, state, other local governments, other municipal departments) from total operating revenues, and reporting the difference at line 200-46410.

**200-46420 - Refuse and Garbage Collection** This entry includes revenues from user fees collected from individuals, organizations, and businesses for collection of refuse and garbage in cases where the activity is operated as an enterprise.

**200-46431 Solid Waste Disposal** This entry includes revenues from individuals for disposing of waste materials. Such revenues may be a sticker fee, key purchase fee, a weight charge.

**200-46435 - Recycling** This entry includes revenues from individuals or businesses for collection, processing, or transportation of recyclable materials, or the prorated recycling portion of all-inclusive solid waste disposal fees, in cases where the activity is operated as an enterprise. This entry includes sales of stickers, tags, bags, or containers for recycling, or any other fee charged to the public on the basis of use. Do not include sale of recyclable material at this entry.

**200-46450 - Water Service** This entry includes water user fees from residential, commercial, and industrial properties; forfeited discounts; and other revenues which represent public charges.

The amount to enter at this line can be obtained from page W-1 of the Public Service Commission report and calculated as follows:

“Total Operating Revenues” less “Public Fire Protection” (A/C 463); less “Other Sales to Public Authority” (A/C 464); less “Interdepartmental Sales” (A/C 467); equals water revenues to enter at line 200-46450.

**200-46461 - Electric Service** This entry includes electric user fees from residential, commercial, and industrial properties; forfeited discounts; and other revenues which represent public charges.

The amount to enter at this line can be obtained from page E-1 of the Public Service Commission report and calculated as follows:

Total operating revenues

Deduct:

Public Street and Highway Lighting (A/C 444)

Interdepartmental Sales (A/C 448)

Interdepartmental Rent (A/C 455)

Balance equals electric service revenues to enter at line 200-46461

**200-46510 - Public Health Services** This entry includes revenues from individuals and third parties for health services such as regulation and inspection, immunization, health clinics, nursing, and animal and insect control.

**200-46521 - Nursing Home** This entry includes revenues for patient care such as provided by nursing homes, residential care facilities, and infirmaries for the care, treatment, and maintenance of the aged and infirmed.

**200-46522 - General Hospital** This entry includes the patient revenues of a general hospital including monies received from insurance companies or social programs.

**200-46540 - Cemetery** This entry includes revenues from lot sales, grave openings, and lot maintenance, in situations where the cemetery is operated as an enterprise by the municipality.

**200-46710 - Library** This entry includes such revenues as fines, special request fees, video rentals, and other library use fees from individuals.

**200-46720 - Parks** This entry includes revenues from equipment rental fees, admissions, camping fees, concession sales, parking fees, and shelter rentals where the activities are accounted for in the proprietary fund types.

**200-46731 - Daily Admission and User Fees - Museum** This entry includes such revenues as admission fees and concession sales, or rentals.

**200-46732 - Daily Admission and User Fees - Zoo** This entry includes revenues such as zoo admission and parking fees, and concession earnings.

**200-46733 - Daily Admission and User Fees - Golf Course** This entry includes revenues such as green fees, cart rentals, and concession earnings.

**200-46734 - Daily Admission and User Fees - Swimming Areas** This entry includes pool use fees, locker rentals, and concession earnings.



**200-46735 - Daily Admission and User Fees - Ice Arena** This entry includes user rentals, locker fees, admissions, and concession earnings.

**200-46742 - Event Admissions and User Fees - Auditorium, Convention, or Civic Center (Theater)** This entry includes user rentals, admission fees, and concession earnings.

**200-46830 - Public Housing** This entry includes rents and other revenues from residents of public housing projects.

**200-46840 - Urban Development** This entry includes public charges from urban or community development projects.

**200-46850 - Economic Development** This entry includes revenues associated with services provided to industrial parks and other economic development activities.

**200-46900 - Other Public Charges for Services (Enterprise) (Identify)** This entry is provided for revenues from public charges of any other activity which might be operated and accounted for through an enterprise fund by the municipality.

**202-46199 - Other Internal Service - Public Charges (Identify)** This entry is provided for revenues from public charges of any other activity which might be organized and accounted for through an internal service fund by the municipality.

#### **Intergovernmental Charges for Services**

This category includes monies received from other local governments with taxing powers such as schools, vocational schools, counties, cities, villages, towns, lake rehabilitation districts, sanitary districts; and state and federal governments for services provided. Services provided are water service, sewer service, landfill, recycling, etc.

**202-47141 - Federal - Enterprise - Sewage Service** This entry includes revenues from sewage service furnished to agencies of the federal government by a municipally-operated utility. This will usually consist of the federal portion of revenues from public authorities.

**202-47181 - Federal - Enterprise - Public Housing** This entry includes revenues for services provided to a federal agency by the public housing enterprise fund.

**202-47191 - Other Services to Federal Government by Enterprises** This entry includes revenues from charges to federal agencies for services provided by enterprises not included at the lines listed above.

**203-47193 - Federal - Internal Service** This entry includes revenues for charges to the federal government for services provided by internal service funds such as data-processing, central stores, etc.

**203-47241 - State - Enterprise - Sewage Service** This entry includes revenues from sewage service furnished to the state by a municipally-operated utility. This will usually consist of the state portion of revenues from public authorities.

**203-47281 - State - Enterprise - Public Housing** This entry includes revenues for public housing services provided to the state in cases where the public housing project is operated as an enterprise fund.

**203-47291 - Other Services to State Government by Enterprises** This entry contains revenues from charges to the state government for services not included in the lines above.

**204-47293 - State - Internal Service** This entry includes revenues from charges to the state government for services provided by internal service funds such as data-processing, central stores, etc.

**204-47324 - Other Local Governments - Ambulance Services** This entry includes revenues for ambulance services provided to other local governments by the ambulance enterprise fund.

**204-47341 - Other Local Governments - Sewage Service** This entry includes revenues from sewage service furnished to other local government units by a municipally-operated utility.

**204-47342 - Other Local Governments - Refuse and Garbage Collection** This entry includes revenues from refuse and garbage collection furnished to other local governmental units.

**Note:** The user fees from businesses or individuals should be entered in the section "Public Charges for Services."

**204-47343 - Other Local Governments - Solid Waste Disposal** This entry includes revenues for the user fees or contract payments from local governments for use of the municipality-owned solid waste disposal site.

**Note:** The user fees from businesses or individuals should be entered in the section "Public Charges for Services."

**204-47345 - Other Local Governments - Recycling** This entry includes revenues from user fees or contract payments from local governments, or the prorated recycling portion of all-inclusive solid waste disposal fees, for the use of municipally-owned recycling facilities or equipment being operated as an enterprise.

**Note:** User fees from businesses or individuals should be entered in the section "Public Charges for Services."

**204-47350 - Other Local Governments - Health** This entry includes revenues from charges to other local governments for providing health services such as immunization programs in cases where the health services are accounted for in an enterprise fund.

**204-47381 - Other Local Governments - Public Housing** This entry includes revenues for public housing services provided to other local governments.

**204-47391 - Other Services to Other Local Governments by Enterprises** This entry includes revenues from charges to other local governments for services provided by enterprises not included at the lines listed above.

**205-47393 - Other Local Governments - Internal Service** This entry includes revenues from charges to other local government units for services provided by internal service funds such as data-processing, central stores, etc.

#### Interdepartmental Charges for Services

This category includes charges for services to local (municipal) departments by municipal service departments. These transactions are considered “quasi-external” in nature.

**205-47491 - Enterprise** This entry includes revenues from charges for services provided to other municipal departments or other funds by enterprise funds. Among these are certain revenues of municipally-operated utilities such as:

Sewer: Municipal portion of revenues from public authorities  
Interdepartmental services

Water: Public fire protection  
Interdepartmental sales

Note: Hydrant rental revenue (Public Fire Protection) (Line 463 in PSC report) is an Interdepartmental Charge for Service to be included here at line 205-47491 in the **same amount** as shown in PSC report.

Electric: Public street and highway lighting  
Interdepartmental sales

**206-47493 - Internal Service** This entry includes revenues from charges for services to other municipal departments or other funds by internal service funds such as data processing, central stores, central motor pool, reproduction, etc.

#### Miscellaneous Revenues

This category includes other **operating revenues** of enterprise, internal service, and fiduciary/pension trust funds not provided for in the lines listed above.

**206-48691 - Enterprise** This entry includes all miscellaneous operating revenues of the enterprise funds not provided for in the enterprise lines above.

**207-48692 - Internal Service** This entry includes all miscellaneous revenues of the internal service funds not provided for in the internal service lines above.

**207-48910 - Fiduciary/Pension Trust** This entry includes all revenues of nonexpendable trust funds such as contributions, donations, grants, and interest on investments. The entry also includes contributions and other earnings accruing to pension trust funds.

**208-40000 - Total Operating Revenues** Sum of lines 200-46230 through 207-48910.

## OPERATING EXPENSES

### Enterprise Operating Expenses

This category includes operating expenses of those municipal activities which are accounted for as enterprise funds. The operating expenses reported on this schedule should reflect the operating expenses as reported in the municipality’s audited financial statements (including depreciation).

**209-52300 - Ambulance** This entry includes all operating expenses of a municipally-operated ambulance enterprise.

**209-53450 - Parking Facilities** This entry includes all operating expenses of public parking lots and ramps when the municipality operates these facilities as an enterprise.

**209-53510 - Airport** This entry includes all operating expenses of an airport enterprise.

**209-53520 - Mass Transit** This entry includes all operating expenses of a municipally-operated mass transit enterprise.

**209-53540 - Docks and Harbors** This entry includes all operating expenses of commercial docks, harbors, and terminal warehouses in cases where these activities are operated as an enterprise.

**209-53610 - Sewage Service** This entry includes all operating expenses of municipally-owned sewage treatment facilities. For those municipalities which file annual reports with the Public Service Commission, the amount to report at line 209-53610 can be taken from line 49, page S-1 of that report.

**209-53620 - Refuse and Garbage Collection** This entry includes all operating expenses of a municipally-owned refuse and garbage collection enterprise.

**209-53631 - Solid Waste Disposal** This entry includes all operating expenses of a solid waste disposal enterprise.

**209-53635 - Recycling** This entry includes all operating expenses of a recycling enterprise, or the properly prorated recycling portion of the operating expenses of a combined solid waste disposal/recycling enterprise.

**209-53650 - Storm Water Drainage** This entry includes all operating expenses of a storm water drainage utility.

**209-53700 - Water Service** This entry includes all operating expenses of a municipally-owned water utility. The amount to enter at this account can be obtained from page W-1 of the Public Service Commission report.

**Note:** The utility **tax equivalent** expense should be included here as an operating expense in the **same amount** as is recorded in the water utility ledger and reported in the PSC report.

**Tax Equivalent Forgiven:** If the tax equivalent is forgiven by the municipality, it is usually included in the operating expenses of the water utility and “written off” by making an offsetting entry to “Miscellaneous Credits to Surplus” (Account 434) on the utility ledger.

In this case, the tax equivalent should be included in the utility's operating expenses reported at line 209-53700 in the same amount as reported to the Public Service Commission; but no revenue will be recognized at line 100-41310 in the Governmental Funds section of this report.

**Tax Equivalent Recorded in Different Amounts:** In municipalities where the general fund operations of the municipality are recorded on a cash basis and water utility activities are recorded on the accrual basis (double-entry), it is possible that the tax equivalent revenue on the general fund records does not agree with the tax equivalent expense on the water utility records and PSC report.

In this case, the tax equivalent revenue should be reported at line 100-41310 in the Governmental Fund section of the report in the amount that it is recorded in the general fund, and should be included here in the Proprietary Fund section in the same amount as reported in the PSC report.

**209-53800 - Electric Service** This entry includes all operating expenses of a municipally-owned electric utility. The amount to enter at this line can be obtained from page E-1 of the Public Service Commission report.

**209-54100 - Public Health Services** This entry includes all operating expenses of public health services in cases where they are operated and accounted for as an enterprise, such as a health clinic.

**209-54210 - Nursing Home** This entry includes all operating expenses of a municipally-owned nursing home or residential care facility which is operated as an enterprise.

**209-54220 - General Hospital** This entry includes all operating expenses of a municipally-owned general hospital enterprise.

**209-54910 - Cemetery** This entry includes all operating expenses of a cemetery in cases where the activity is operated as an enterprise by the municipality.

**209-55110 - Library** This entry includes all operating expenses of a municipally-owned library operated as an enterprise.

**209-55120 - Museum** This entry includes operating expenses of municipally-operated museums and historical societies where those activities are accounted for as an enterprise.

**209-55130 - Auditorium, Convention, or Civic Center** This entry includes all operating expenses of municipally-operated auditoriums, convention centers, civic centers, theaters, and exposition centers, which are accounted for as an enterprise.

**209-55200 - Parks** This entry includes operating expenses for parks when the activities are accounted for in the proprietary fund types.

**209-55410 - Zoo** This entry includes operating expenses of zoological parks operated as an enterprise.

**209-55420 - Swimming Areas** This entry includes the operating expenses of municipally-owned swimming pools and areas in cases where these activities are operated as enterprises.

**209-55430 - Golf Courses** This entry includes the operating expenses of municipally-owned golf courses which are operated as enterprises.

**209-55450 - Ice Arenas** This entry includes all expenses of operating a municipally-owned ice arena enterprise.

**209-56500 - Public Housing** This entry includes all operating expenses of a municipally-owned public housing enterprise.

**209-56600 - Urban Development** This entry includes all operating expenses of urban or community development projects operated as an enterprise.

**209-56700 - Economic Development** This entry includes expenses for fostering economic growth and development within the municipality; including such activities as economic and industrial surveys, advertising the advantages of the municipality, financial assistance to new businesses, activities of an industrial development agency, and acquisition of industrial sites operating as an enterprise.

**209-56910 - Other Enterprises (Identify)** This entry includes all operating expenses of municipally-operated enterprises not included in the lines above.

**211-51490 - Internal Service (Operating Expense)** This entry includes operating expenses of those activities which are accounted for and reported as internal service funds. The operating expenses reported on this schedule should reflect the operating expenses as reported in the municipality's audited financial statements.

**211-59980 - Fiduciary/Pension Trust** This entry includes all operating expenses of nonexpendable trust funds such as endowments and pension benefits paid from pension trust funds.

**212-50000 - Total Operating Expenses** Sum of lines 209-52300 through 211-59980 above.

## NONOPERATING REVENUES

This category includes nonoperating revenues of those municipal activities which are accounted for as proprietary funds. Nonoperating revenues are defined as incidental to, or by-products of, a proprietary fund's primary service activities. They generally bear no direct relationship to the level of service activity or the price at which services are sold. Examples of nonoperating revenues include operating grants, entitlements, interest income, and rental of nonoperating properties.

### Taxes

This category of revenues includes monies raised by ad valorem tax, other taxes, and payments in lieu of taxes.

**213-41110 - General Property Taxes** This entry includes taxes levied on real and personal property for municipal purposes. The amount to be included here is the portion credited to the proprietary fund types and recognized as revenue in the current year. General property taxes credited to the governmental fund types should be included at line 100-41110 in the governmental fund schedule.

**213-41120 - Tax Increments** This entry is the amount of the tax levy on the increase in value of property within a tax increment district which is recognized as revenue in the audited financial statements and is accounted for in the proprietary fund types.

**213-41210 - Public Accommodation Taxes** This entry is for taxes collected from motel and hotels, that are accounted for in the proprietary fund types.

**213-41222 - Retailers Discount (Retained)** This entry includes the portion of state sales tax collections retained by the municipality as payment for collection.

**213-41900 - Other Taxes** This entry is available for other tax revenues not provided for in the lines above.

### Intergovernmental Revenues

This category includes revenues derived from other governments because of state or federal aid formulas; applied-for grants; and state, federal, or other local government aids.

**213-43240 - Enterprise - Federal - Health** This entry includes the direct grants and aids from the federal government for general and mental health activities operated as an enterprise.

**213-43250 - Enterprise - Federal - Human Services** This entry includes the direct grants and aids from the federal government for human services programs operated as an enterprise.

**213-43271 - Enterprise - Federal - Public Housing** This entry includes the direct grants and aids from the federal government for the public housing activity operating as an enterprise.

**213-43300 - Enterprise - Other Federal Payments** This entry includes all other direct federal grants and aids to enterprises.

**213-43545 - Enterprise - State - Recycling Grants** This entry includes the grants received from the Department of Natural Resources for establishing or enhancing recycling programs, provided by s. 287.23, Statutes.

**213-43550 - Enterprise - State - Health** This entry includes the state grants and aids for nursing homes, mental health community services, developmental disability programs, alcohol and drug abuse programs, mental health clinics, 51.42/51.437 boards and other activities operating as an enterprise.

**213-43560 - Enterprise - State - Human Services** This entry includes the state grants and aids for human service programs operated as an enterprise.

**213-43581 - Enterprise - State - Public Housing** This entry includes the state grants and aids for public housing activities operated as an enterprise.

**213-43690 - Enterprise - Other State Payments** This entry includes all other state grants and aids for activities operating as enterprises.

**213-43790 - Enterprise - Other Local Government Grants** This entry is for local government aids. This includes library, parks, and solid waste management aids.

**213-43518 - Internal Service** This entry includes all grants and aids received from federal, state, or other local government sources for all internal service funds which the municipality may have; such as data processing, central equipment/stores, or reproduction department.

### Miscellaneous Revenue

This category includes other **nonoperating revenues** of enterprise, internal service, and fiduciary/pension trust funds not provided for in the lines above; including interest on investments and special deposits, other regulatory permits and fees, and all other miscellaneous nonoperating revenues.

**215-48110 - Interest Income** This entry includes the interest revenues earned on invested funds such as demand deposits, savings accounts, certificates of deposit, treasury bills, golden passbooks, state investment pool, daily interest accounts, and special security deposits.

**215-48200 - Rent** This entry includes the rent classified as nonoperating revenue of facilities accounted for in the proprietary fund types.

**216-44900 - Enterprise - Other Regulatory Permits and Fees** This entry includes revenues from the issuance of other regulatory permits and fees in cases where the permits and fees are not considered to be part of the enterprise fund's primary service activity.

**216-48306 - Enterprise - Sale of Recycling Equipment and Property** This entry includes revenues from the sale of equipment or facilities used in recycling operations, including vehicles, machinery, buildings, and land. Revenues from the sale of multi-use facilities or equipment should be prorated between recycling, solid waste disposal, and other sales.

**216-48307 - Enterprise - Sale of Recycling Materials** This entry includes revenues from the sale of recyclable materials, such as metal or plastic containers, paper, or cardboard. This is a deductible revenue for recycling grant purposes.

**216-48900 - Enterprise - Other Miscellaneous Revenues** This entry includes all miscellaneous nonoperating revenues of the enterprise funds not provided for in the enterprise lines above.

**217-48693 - Internal Service - Miscellaneous Revenue** This entry includes all miscellaneous nonoperating revenues of all internal service funds of the municipality that are not provided for in the lines above.

**218-40000 - Total Nonoperating Revenues** Sum of lines 213-41110 through 217-48693.

## NONOPERATING EXPENSES

This category includes nonoperating expenses of those municipal activities which are accounted for as proprietary fund types. Nonoperating expenses are defined as those that are not directly related to the fund's primary service activities.

**219-58200 - Enterprise - Debt Service - Interest and Fiscal Charges** This entry includes the interest paid on general obligation bonds, long-term and short-term notes, land contracts, installment purchases, mortgage revenue bonds, mortgage notes, etc.

**Note:** Principal maturities paid on enterprise fund debt are a reduction of a liability on the enterprise balance sheet and, as such, are not to be included in this schedule of revenues and expenses.

This account also includes related fees and expenses charged by fiscal agents to retire bonds, notes, and coupons; and to either cremate the canceled bonds, notes, and coupons or return them to the municipality.

**219-59910 - Other Enterprise Nonoperating Expenses** This entry includes all nonoperating expenses of the enterprise funds, other than interest on debt.

**221-58200 - Internal Service Fund - Debt Service - Interest and Fiscal Charges** This entry includes the interest paid on general obligation bonds, long-term and short-term notes, land contracts, installment purchases, etc.

**Note:** Principal maturities paid on internal service fund debt are a reduction of a liability on the internal service fund balance sheet and, as such, are not to be included in this schedule of revenues and expenses.

**221-59940 - Internal Service Fund - Other Nonoperating Expenses** This entry includes all non-operating expenses of all internal service funds other than interest on debt.

**222-50000 - Total Nonoperating Expenses** Sum of lines 219-58200 through 221-59940 above.

**223-61000 - Income (Loss) Before Operating Transfers** Sum of lines 208-40000 Operating Revenues and 218-40000 Nonoperating Revenues, less lines 212-50000 Operating Expenses and 222-50000 Non-operating Expenses.

**224-49200 - Transfers from Other Funds** This entry includes interfund transfers from other funds. See definition of interfund transfers below.

**224-49300 - Capital Contributions** Certain municipalities preparing year-end financial statements in accordance with GASB Statement 34 may need to report capital contributions at this line. This will enable the results of operations of proprietary funds per the municipality's financial statements to be in agreement with the results per the Financial Report form B as described on page 3 of these instructions.

**224-59200 - Transfers to Other Funds** This entry includes amounts transferred out of the proprietary fund types and similar trust funds. See definition of interfund transfers below.

The two major categories of interfund transfers are:

1. Residual Equity Transfers. Nonrecurring or non-routine transfers of equity between funds, e.g., contribution to Enterprise Fund or Internal Service Fund capital by the General Fund, and transfers of residual balances of discontinued funds to the General Fund or a Debt Service Fund. Residual Equity Transfers will normally not be included in these schedules.
2. Operating Transfers. All other interfund transfers, e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended, transfers of tax revenues from the General Fund to an Enterprise Fund, operating subsidy transfers from the General or a Special Revenue Fund to an Enterprise Fund, and transfers from an Enterprise Fund other than payments in lieu of taxes to finance General Fund expenditures. Operating Transfers will normally be included in these schedules.

**225-62000 - Net Income (Loss)** Total of lines 223-61000, 224-49200, and 224-59200.

## SCHEDULE OF SPECIFIED RECEIPT, DISBURSEMENT, AND OTHER DATA – ALL FUNDS

This schedule is to be completed in order to provide certain financial information which is not readily available from the various schedules of revenues and expenditures/expenses or from the audited financial statements.

### **300-71110 - General Property Tax Levied for Local Purposes**

This is the property tax levied in the tax roll for municipal purposes and is the sum of the following lines on the Statement of Taxes, Section D, Column 2, lines 1, 4, 5, 6, 7, G5, J, and K.

**300-71120 - Sanitary District Levies** Enter the amounts in Section C, lines 1 through 13, Column 2 of the Statement of Taxes for Sanitary Districts.

**300-71130 - Metropolitan Sewer District Levies** Enter the amount in Section C, lines 1 through 13, Column 2, of the Statement of Taxes for Metropolitan Sewer Districts.

**300-71140 - Public Lake Protection and Rehabilitation District Levies** Enter the amounts in Section C, lines 1 through 13, Column 2 of the Statement of Taxes for Public Lake Protection and Rehabilitation District.

**300-72100 - Proprietary Funds - Hydrant Rental (Public Fire Protection) Included in Water Service Charges** This entry should be used only when the hydrant rental (public fire protection) is billed to the water users as a portion of the water service charges. These charges are permitted by Sec. 196.03(3)(b) Stats.

**300-73310 - Proprietary Funds - Intergovernmental Revenues (Capital Grants)** This entry includes the permanent capital grants contributed to all proprietary funds by other governmental units during the calendar year.

**300-73320 - Proprietary Funds - Other Additions to Contributed Capital** This entry includes additions to permanent capital contributed to all proprietary funds by sources other than intergovernmental revenues during the calendar year. Include impact fees.

**300-74000 - Special Assessment Collections of Proprietary Fund Types** This entry includes collections of special assessments held by proprietary fund types during the year, as well as those entered in the tax roll. Do not include special assessments previously reported at 102-42000 or interest and penalty charges collected during the year at this entry.

**300-78340 - Sale of Property by Proprietary Fund Types** This entry includes the proceeds from sale of fixed assets, capital assets held for resale, salvage and waste, and materials and supplies sold by proprietary fund types.

**304-62010 - Profit or (Loss) of Internal Service Funds Related to Services Provided to Eligible Cost Items for Highway Aid Purposes (Excluding Law Enforcement)** The profit or loss of internal service funds related to services provided to eligible highway cost items for highway aid purpose (non-law enforcement) should be reported here. This amount should be determined by analyzing the lines charged with internal service fund expenses. The proportion of eligible (non-law enforcement) highway-related expenses to non-eligible expenses should be applied to the net profit or loss. This is an eligible expenditure for highway-related costs.

**304-62020 - Profit or (Loss) of Internal Service Funds Related to Services Provided to Eligible Cost Items for Highway Aid Purposes (Law Enforcement Only)** The profit or loss of internal service funds related to services provided to eligible law enforcement cost items for highway aid purposes (law enforcement only) should be reported here. This amount should be determined by analyzing the accounts charged with internal service fund expenses. The proportion of eligible (law enforcement) highway-related expenses to non-eligible expenses should be applied to the net profit or loss. This is an eligible expenditure for highway-related costs.

## SCHEDULE OF INDEBTEDNESS

This schedule is a summary of the indebtedness transactions for the year.

“The amounts reported as principal outstanding January 1 should be the same as principal outstanding December 31 reported in the prior year Financial Report Form. If the preparer wishes to report an adjustment to the principal outstanding at the end of the previous year, an explanation must be included with the Schedule of Indebtedness.

The “Purpose of Loan” column must identify the loan (e.g., police, highway, transit system, etc.). Corporate purpose loans must be identified by the purposes of the loan.

The “long-term general obligation debt” are loans that mature more than one year after date of issue. General obligation debt is secured by an irrevocable tax levy and is subject to the statutory five (5) percent of equalized valuation limitation.

The “short-term debt” are loans issued for one year or less. These short-term loans must also be listed by the purposes provided.

The “revenue bonds and notes” are not general obligations of the municipality. They are mortgages against assets of the enterprises.

The “other debt and long-term general obligations” include those debts which are not supported by an irrevocable tax levy and do not fit any of the categories of debt noted above, such as accrued employee benefits and other unfunded pension liabilities.